

**UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF VIRGINIA  
RICHMOND DIVISION**

**IN RE:** § **CHAPTER 11**  
**CIRCUIT CITY STORES, INC. et al** § **CASE NO. 08-35653 (KRH)**  
**DEBTOR/S** §

**THE WOODLANDS METRO CENTER MUD'S  
RESPONSE TO DEBTOR'S TWENTY-FOURTH OMNIBUS  
OBJECTION TO CLAIMS (CLAIM 2041)**

TO THE HONORABLE UNITED STATES BANKRUPTCY JUDGE:

NOW COMES, The Woodlands Metro Center MUD ("Taxing Entity") and files this Response to Debtor's Twenty-Fourth Omnibus Objection to Claims ("Objection") and would show the Court as follows:

1. Debtor was the owner of record of business personal property (account number 1910019355661) on January 1 of 2008 and 2009, the year in which said ad valorem taxes were assessed, and is therefore liable for payment of said taxes pursuant to § 32.07 of the Texas Property Tax Code. The claims are secured by first priority tax liens as provided by § 32.01 and § 32.05 of the Texas Property Tax Code.
2. Section 32.01 of the Texas Property Tax Code provides that Taxing Entity's tax lien attached to Debtor's business personal property on January 1 of 2008 and 2009. The lien is perfected on attachment and no further action is required.
3. As of August 2009, the 2008 and 2009 tax, penalty and interest is still due and owing to The Woodlands Metro Center MUD (Claim No. 2041).

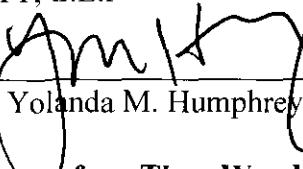
Accordingly, The Woodlands Metro Center MUD objects to the disallowance of its claim.

DATED: August 7, 2009

Respectfully Submitted,

PERDUE, BRANDON, FIEDLER, COLLINS  
& MOTT, L.L.P.

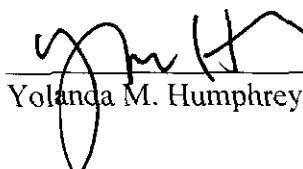
By:

  
Yolanda M. Humphrey

**Attorneys for The Woodlands Metro  
Center MUD**

**CERTIFICATE OF SERVICE**

This is to certify that on August 7, 2009, true and correct copies of the above and foregoing document was served via first class mail, postage prepaid or by ECF electronic mail.

  
Yolanda M. Humphrey